

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2013

H

1

HOUSE BILL 860

Short Title: Exempt Real Property for Burial Purposes. (Public)

Sponsors: Representatives Stevens and Glazier (Primary Sponsors).

*For a complete list of Sponsors, refer to the North Carolina General Assembly Web Site.*

Referred to: Judiciary Subcommittee C, if favorable, Finance.

April 15, 2013

A BILL TO BE ENTITLED

AN ACT TO EXTEND A PROPERTY TAX EXEMPTION AND FAIRER TREATMENT TO  
FOR-PROFIT, TRUST-ENDOWED, STATE-REGULATED CEMETERIES.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-278.2 reads as rewritten:

**"§ 105-278.2. Burial property.**

(a) Real property set apart for human burial purposes ~~shall be exempted from taxation unless it is owned and held for purposes of (i) sale or rental or (ii) sale of burial rights therein.~~

(b) ~~Taxable real property set apart for human burial purposes is hereby is~~ designated a special class of property under authority of Article V, Section 2(2) of the North Carolina Constitution, ~~and it shall be assessed for taxation taking into consideration the following:~~ Constitution and is exempt from taxation.

(1) ~~The effect on its value by division and development into burial plots;~~

(2) ~~Whether it is irrevocably dedicated for human burial purposes by plat recorded with the Register of Deeds in the county in which the land is located; and~~

(3) ~~Whether the owner is prohibited or restricted by law or otherwise from selling, mortgaging, leasing or encumbering the same.~~

(e) For purposes of this section, the term "real property" includes land, tombs, vaults, monuments, and mausoleums, and the term "burial" includes entombment."

**SECTION 2.** This act is effective for taxes imposed for taxable years beginning on or after July 1, 2013.

